

FY 2003 OMB A-87 COST ALLOCATION PLAN

FOR

THE FIRE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2001

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I. INTRODUCTION

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2003 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by the **Fire Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2001** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Fire Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made.

Costs allocated from each Fire Department central service consist of the following:

First Allocation - the actual operating expenditures for the division, plus all

allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service department are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page and a detailed schedule is provided on each function.

(4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

II. FY 2003 HFD OMB A-87 COST ALLOCATION PLAN

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SUMMARY SCHEDULES

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
Allocated Costs by Department
Consolidated

Central Svc Departments	EMS OPS	FIRE OPS	HAZMAT OPS	AIRPORT OPS	FIRE MARSHAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF ADMIN	4,836,689	19,814,116	432,646	891,336	1,460,288	27,435,075	12,731,934	40,167,009
MAINTENANCE	2,338,803	3,333,771	116,397		1,635,272	7,424,243		7,424,243
COMM & RECORDS	528,443	6,954,261	29,076	59,967	457,072	8,028,819		8,028,819
FIRE ACADEMY	1,170,409	4,766,296	101,591	209,531	340,752	6,588,579		6,588,579
BMS ADMIN	4,713,554					4,713,554		4,713,554
	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$13,587,898	\$34,868,444	\$679,710	\$1,160,834	\$3,893,384	\$54,190,270	\$12,731,934	\$66,922,204
	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$18,457,247	
CHIEF ADMIN	21,781,366	(7,474)	
MAINTENANCE	8,204,576	(8,223)	
COMM & RECORDS.....	8,204,480		
FIRE ACADEMY	5,930,984	(5,320)	
EMS ADMIN	4,364,568		
EMS OPS			13,587,898
FIRE OPS.....			34,868,444
HAZMAT OPS			679,710
AIRPORT OPS			1,160,834
FIRE MARSHAL			3,893,384
Unallocated.....			12,731,934
Total	\$48,485,974 =====	\$18,436,230 =====	\$66,922,204 =====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
Detail of Allocated Costs

Departments	INDIRECT COSTS	CHIEF ADMIN	MAINTENANCE	COMM & RECORDS	FIRE ACADEMY	BMS ADMIN	Total Plan Allocated
Schedule:	1.005	2.008	3.007	4.006	5.005	6.005	
INDIRECT COSTS	\$(18,457,247)	-0-	-0-	-0-	-0-	-0-	-0-
CHIEF ADMIN	18,457,247	(41,160,328)	614,107	315,082	-0-	-0-	-0-
MAINTENANCE	-0-	317,703	(8,763,496)	249,440	-0-	-0-	-0-
COMM & RECORDS.....	-0-	281,228	295,969	(8,781,677)	-0-	-0-	-0-
FIRE ACADEMY	-0-	240,179	234,400	188,336	(6,588,579)	-0-	-0-
BMS ADMIN	-0-	154,209	194,777	-0-	-0-	(4,713,554)	-0-
EMS OPS	-0-	4,836,689	2,338,803	528,443	1,170,409	4,713,554	13,587,898
FIRE OPS.....	-0-	19,814,116	3,333,771	6,954,261	4,766,296	-0-	34,868,444
HAZMAT OPS	-0-	432,646	116,397	29,076	101,591	-0-	679,710
AIRPORT OPS	-0-	891,336	-0-	59,967	209,531	-0-	1,160,834
FIRE MARSHAL	-0-	1,460,288	1,635,272	457,072	340,752	-0-	3,893,384
Unallocated	-0-	12,731,934	-0-	-0-	-0-	-0-	12,731,934
Total	-0-	-0-	-0-	-0-	-0-	-0-	\$66,922,204
							=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
Summary of Allocation Basis

Department -----	Basis of Allocation -----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	100% to Chief's Admin
CHIEF'S ADMINISTRATION	
2.004 CHIEF ADMIN	Number of Employees
2.005 OPERATIONAL SVC	Number of Classified Ops Employees
2.006 ACCOUNT/FINANCE	Operating Expenditures
2.007 HUMAN RESOURCE	Number of Employees
MAINTENANCE	
3.004 SUPPLY & SVCS.	Number of Employees, excluding Airport Operations
3.005 FACILITIES MGMT	Number of Employees, excluding Airport Operations
3.006 FLEET MGMT.	Number of Vehicles
COMMUNICATIONS & RECORDS	
4.004 COMMUNICATIONS	Number of Classified Ops Employees
4.005 EQUIP. REPAIR	Number of Radios/Comm. Equip. Assigned
FIRE TRAINING ACADEMY	
5.004 TRAINING	Number of Classified Ops Employees
EMS ADMINISTRATION	
6.004 EMS ADMIN	100% to EMS Ops

DETAIL SCHEDULES

SCHEDULE 1.001

FY2003 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan, and are allocated directly to Chief's Administration.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	18,457,247			
Total departmental cost adjustments:	18,457,247			18,457,247
Total to be allocated:	\$18,457,247			\$18,457,247
	=====			=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Schedule of costs to be
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		

Departmental cost adjustments		
CITYWIDE INDIRECT	\$18,457,247	\$18,457,247
Functional cost	18,457,247	18,457,247
Allocable costs	18,457,247	18,457,247
1st Allocation	18,457,247	18,457,247
-----		-----
Total allocated	\$18,457,247	\$18,457,247
=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Detail allocation of
INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	100	100.000	\$18,457,247		\$18,457,247		\$18,457,247
Subtotal	100	100.000	18,457,247		18,457,247		18,457,247
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$18,457,247		\$18,457,247		\$18,457,247
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Chief's Admin

Source: FY 2003 OMB A-87 COST ALLOCATION PLAN

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Departmental Cost
Allocation Summary

	Total	INDIRECT COSTS
CHIEF ADMIN	\$18,457,247	\$18,457,247
Direct Billed		
Total	\$18,457,247	\$18,457,247
	=====	=====

SCHEDULE 2.001

FY2003 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CHIEF'S ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocations bases are as follows:

- * Chief's Administration - Provides direction and support for the Fire Department. Develops planning and research on such topics as: staffing requirements, station locations, and annexation requirements. Oversees special projects including print shop operations and Houston Fire Museum. The number of employees is the basis for cost allocation.

- * Operational Services - Responsible for utilities, computer lease and maintenance costs, postage, and fuel for the entire department. The number of classified operational employees is the basis for allocating all operational costs.

* Accounting and Finance - Responsible for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support. The amount of operating expenditures is the basis for cost allocation.

* Human Resources Management - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The number of employees is the basis for cost allocation.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$21,781,366			\$21,781,366
Deductions:				
CAPITAL OUTLAY	(7,474)			
Total deductions:	(7,474)			(7,474)
Allocated additions:				
CITYWIDE INDIRECT COSTS	18,457,247		18,457,247	
CHIEF'S ADMINISTRATION		543,570	543,570	
MAINTENANCE		614,107	614,107	
COMMUNICATIONS & RECORDS		315,082	315,082	
Total allocated additions:	18,457,247	1,472,759	19,930,006	19,930,006
Total to be allocated:	\$40,231,139	\$1,472,759		\$41,703,898
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Schedule of costs to be
allocated by function

	Total	General & admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Wages & benefits							

SALARIES & WAGES	\$8,446,277		\$234,544	\$3,238,995	\$1,596,942	\$1,438,711	\$1,937,085
FRINGE BENEFITS	2,291,664		102,953	792,417	447,439	348,186	600,669
Other expense and cost							

SUPPLIES	5,837,903		7,937	2,263,859	14,766	14,628	3,536,713
OTHER EXPENSES	5,198,048		24,070	4,498,751	28,703	73,561	572,963
CAPITAL OUTLAY	7,474	7,474					
Departmental Expenditures	21,781,366	7,474	369,504	10,794,022	2,087,850	1,875,086	6,647,430
Cost adjustments							

Deductions	(7,474)	(7,474)					
Functional cost	21,773,892		369,504	10,794,022	2,087,850	1,875,086	6,647,430
Additions: 1st							
Others	18,457,247	18,457,247					
Reallocate admin		(18,457,247)	313,220	9,149,854	1,769,824	1,589,469	5,634,880
Allocable costs	40,231,139		682,724	19,943,876	3,857,674	3,464,555	12,282,310
Unallocated	(12,282,310)						(12,282,310)
1st Allocation	27,948,829		682,724	19,943,876	3,857,674	3,464,555	
-----			-----	-----	-----	-----	
Additions: 2nd							
Others	1,472,759	1,472,759					
Reallocate admin		(1,472,759)	24,993	730,094	141,220	126,828	449,624
Allocable costs	1,472,759		24,993	730,094	141,220	126,828	449,624

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Schedule of costs to be
allocated by function

	Total	General & admn	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Unallocated	\$ (449,624)						\$ (449,624)
2nd Allocation	1,023,135		24,993	730,094	141,220	126,828	
	-----		-----	-----	-----	-----	
Total allocated	\$28,971,964		\$707,717	\$20,673,970	\$3,998,894	\$3,591,383	
	=====		=====	=====	=====	=====	

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
CHIEF ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	170	4.499	\$30,721		\$30,721		\$30,721
MAINTENANCE	156	4.129	28,191		28,191	1,081	29,272
COMM & RECORDS	124	3.282	22,408		22,408	859	23,267
FIRE ACADEMY	122	3.229	22,047		22,047	845	22,892
EMS ADMIN	70	1.852	12,650		12,650	485	13,135
EMS OPS	560	14.822	101,198		101,198	3,879	105,077
FIRE OPS	2,255	59.687	407,502		407,502	15,621	423,123
HAZMAT OPS	49	1.296	8,855		8,855	339	9,194
AIRPORT OPS	99	2.620	17,890		17,890	686	18,576
FIRE MARSHAL	173	4.584	31,262		31,262	1,198	32,460
Subtotal	3,778	100.000	682,724		682,724	24,993	707,717
	-----	-----	-----	-----	-----	-----	-----
Total	3,778	100.000	\$682,724		\$682,724	\$24,993	\$707,717
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
OPERATIONAL SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	553	17.764	\$3,542,873		\$3,542,873	\$129,695	\$3,672,568
FIRE OPS	2,252	72.341	14,427,757		14,427,757	528,163	14,955,920
HAZMAT OPS	48	1.541	307,519		307,519	11,257	318,776
AIRPORT OPS	99	3.180	634,258		634,258	23,219	657,477
FIRE MARSHAL	161	5.174	1,031,469		1,031,469	37,760	1,069,229
Subtotal	3,113	100.000	19,943,876		19,943,876	730,094	20,673,970
	-----	-----	-----	-----	-----	-----	-----
Total	3,113	100.000	\$19,943,876		\$19,943,876	\$730,094	\$20,673,970
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
ACCOUNT/FINANCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	21,781	9.253	\$356,953		\$356,953		\$356,953
MAINTENANCE	8,205	3.485	134,466		134,466	5,424	139,890
COMM & RECORDS	8,205	3.485	134,466		134,466	5,424	139,890
FIRE ACADEMY	5,931	2.519	97,199		97,199	3,921	101,120
EMS ADMIN	4,365	1.854	71,535		71,535	2,886	74,421
EMS OPS	30,841	13.101	505,431		505,431	20,389	525,820
FIRE OPS	134,192	57.007	2,199,178		2,199,178	88,715	2,287,893
HAZMAT OPS	3,403	1.445	55,769		55,769	2,250	58,019
AIRPORT OPS	7,098	3.015	116,324		116,324	4,693	121,017
FIRE MARSHAL	11,371	4.836	186,353		186,353	7,518	193,871
Subtotal	235,392	100.000	3,857,674		3,857,674	141,220	3,998,894
	-----	-----	-----	-----	-----	-----	-----
Total	235,392	100.000	\$3,857,674		\$3,857,674	\$141,220	\$3,998,894
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
HUMAN RESOURCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	170	4.499	\$155,896		\$155,896		\$155,896
MAINTENANCE	156	4.129	143,057		143,057	5,484	148,541
COMM & RECORDS	124	3.282	113,712		113,712	4,359	118,071
FIRE ACADEMY	122	3.229	111,878		111,878	4,289	116,167
EMS ADMIN	70	1.852	64,192		64,192	2,461	66,653
EMS OPS	560	14.822	513,539		513,539	19,685	533,224
FIRE OPS	2,255	59.687	2,067,912		2,067,912	79,268	2,147,180
HAZMAT OPS	49	1.296	44,935		44,935	1,722	46,657
AIRPORT OPS	99	2.620	90,786		90,786	3,480	94,266
FIRE MARSHAL	173	4.584	158,648		158,648	6,080	164,728
Subtotal	3,778	100.000	3,464,555		3,464,555	126,828	3,591,383
	-----	-----	-----	-----	-----	-----	-----
Total	3,778	100.000	\$3,464,555		\$3,464,555	\$126,828	\$3,591,383
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF ADMIN	\$543,570	\$30,721		\$356,953	\$155,896
MAINTENANCE	317,703	29,272		139,890	148,541
COMM & RECORDS	281,228	23,267		139,890	118,071
FIRE ACADEMY	240,179	22,892		101,120	116,167
EMS ADMIN	154,209	13,135		74,421	66,653
EMS OPS	4,836,689	105,077	3,672,568	525,820	533,224
FIRE OPS	19,814,116	423,123	14,955,920	2,287,893	2,147,180
HAZMAT OPS	432,646	9,194	318,776	58,019	46,657
AIRPORT OPS	891,336	18,576	657,477	121,017	94,266
FIRE MARSHAL	1,460,288	32,460	1,069,229	193,871	164,728
Direct Billed					
Total	\$28,971,964 =====	\$707,717 =====	\$20,673,970 =====	\$3,998,894 =====	\$3,591,383 =====

CITY OF HOUSTON. FIRE DEPARTMENT

MAINTENANCE

NATURE AND EXTENT OF SERVICES

The Maintenance Division of the Fire Department maintains and repairs all department vehicles and buildings. Responsibilities and cost allocation bases are as follows:

- * Supply & Services - Procures, warehouses, distributes, and repairs all fire fighting protective clothing, equipment (including the Breathing Apparatus Shop), and supplies. The number of employees excluding Airport Operations is the basis for allocating costs to all operational divisions.

- * Facilities Management - Maintains, repairs and renovates all fire department facilities, including ground maintenance, security, facility renovation, and fuel tank repair. The number of employees excluding Airport Operations is the basis for cost allocation.

- * Fleet Management - Maintains and repairs all department motor vehicles. Also procures, stores, and distributes all parts for motor vehicles. The number of working vehicles is the basis for cost allocation.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,204,576			\$8,204,576
Deductions:				
CAPITAL OUTLAY	(8,223)			
Total deductions:	(8,223)			(8,223)
Allocated additions:				
CHIEF'S ADMINISTRATION	305,714	11,989	317,703	
MAINTENANCE		553,804	553,804	
COMMUNICATIONS & RECORDS		249,440	249,440	
Total allocated additions:	305,714	815,233	1,120,947	1,120,947
Total to be allocated:	\$8,502,067	\$815,233		\$9,317,300
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Schedule of costs to be
allocated by function

	Total	General & admn	SUPPLY & SVCS.	FACILITIES MGMT	FLEET MGMT.
Wages & benefits					

SALARIES & WAGES	\$4,781,316	\$539,005		\$1,032,971	\$3,209,340
FRINGE BENEFITS	1,538,303	142,228	2,647	404,776	988,652
Other expense and cost					

SUPPLIES	1,879,067		31,872	284,141	1,563,054
OTHER EXPENSES	(2,333)		(1,598,030)	959,508	636,189
CAPITAL OUTLAY	8,223	8,223			
Departmental Expenditures	8,204,576	689,456	(1,563,511)	2,681,396	6,397,235
Cost adjustments					

Deductions	(8,223)	(8,223)			
Functional cost	8,196,353	681,233	(1,563,511)	2,681,396	6,397,235
Additions: 1st Others	305,714	34,464		66,047	205,203
Reallocate admin		(715,697)		174,267	541,430
Allocable costs	8,502,067		(1,563,511)	2,921,710	7,143,868
1st Allocation	8,502,067		(1,563,511)	2,921,710	7,143,868

Additions: 2nd Others	815,233	91,902		176,126	547,205
Reallocate admin		(91,902)		22,377	69,525
Allocable costs	815,233			198,503	616,730

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Schedule of costs to be
allocated by function

Detail page 18
Schedule 3.003
FISCAL 2001
(continued)

	Total	General & admin	SUPPLY & SVCS.	FACILITIES MGMT	FLBET MGMT.
2nd Allocation	\$815,233 -----			\$198,503 -----	\$616,730 -----
Total allocated	\$9,317,300 =====		\$(1,563,511) =====	\$3,120,213 =====	\$7,760,598 =====

City of Houston, Texas
 FY 2003 OMB A-87 Plan. Fire
 MAINTENANCE
 Detail allocation of
 SUPPLY & SVCS.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	170	4.620	\$(72,246)		\$(72,246)		\$(72,246)
MAINTENANCE	156	4.240	(66,296)		(66,296)		(66,296)
COMM & RECORDS	124	3.370	(52,697)		(52,697)		(52,697)
FIRE ACADEMY	122	3.316	(51,847)		(51,847)		(51,847)
EMS ADMIN	70	1.902	(29,748)		(29,748)		(29,748)
EMS OPS	560	15.221	(237,989)		(237,989)		(237,989)
FIRE OPS	2,255	61.293	(958,335)		(958,335)		(958,335)
HAZMAT OPS	49	1.331	(20,823)		(20,823)		(20,823)
FIRE MARSHAL	173	4.707	(73,530)		(73,530)		(73,530)
Subtotal	3,679	100.000	(1,563,511)		(1,563,511)		(1,563,511)
	-----	-----	-----	-----	-----	-----	-----
Total	3,679	100.000	\$(1,563,511)		\$(1,563,511)		\$(1,563,511)
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Detail allocation of
FACILITIES MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	170	4.620	\$135,007		\$135,007		\$135,007
MAINTENANCE	156	4.240	123,889		123,889		123,889
COMM & RECORDS	124	3.370	98,476		98,476	7,341	105,817
FIRE ACADEMY	122	3.316	96,887		96,887	7,223	104,110
EMS ADMIN	70	1.902	55,591		55,591	4,144	59,735
EMS OPS	560	15.221	444,729		444,729	33,153	477,882
FIRE OPS	2,255	61.293	1,790,828		1,790,828	133,500	1,924,328
HAZMAT OPS	49	1.331	38,914		38,914	2,901	41,815
FIRE MARSHAL	173	4.707	137,389		137,389	10,241	147,630
Subtotal	3,679	100.000	2,921,710		2,921,710	198,503	3,120,213
	-----	-----	-----	-----	-----	-----	-----
Total	3,679	100.000	\$2,921,710		\$2,921,710	\$198,503	\$3,120,213
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Detail allocation of
FLEET MGMT.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	70	7.717	\$551,346		\$551,346		\$551,346
MAINTENANCE	63	6.945	496,211		496,211		496,211
COMM & RECORDS	28	3.087	220,538		220,538	22,311	242,849
FIRE ACADEMY	21	2.315	165,404		165,404	16,733	182,137
EMS ADMIN	19	2.094	149,651		149,651	15,139	164,790
EMS OPS	242	26.681	1,906,082		1,906,082	192,828	2,098,910
FIRE OPS	273	30.099	2,150,249		2,150,249	217,529	2,367,778
HAZMAT OPS	11	1.212	86,640		86,640	8,765	95,405
FIRE MARSHAL	180	19.850	1,417,747		1,417,747	143,425	1,561,172
Subtotal	907	100.000	7,143,868		7,143,868	616,730	7,760,598
	-----	-----	-----	-----	-----	-----	-----
Total	907	100.000	\$7,143,868		\$7,143,868	\$616,730	\$7,760,598
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Vehicles

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
MAINTENANCE
Departmental Cost
Allocation Summary

	Total	SUPPLY & SVCS.	FACILITIES MGMT	FLEET MGMT.
CHIEF ADMIN	\$614,107	\$(72,246)	\$135,007	\$551,346
MAINTENANCE	553,804	(66,296)	123,889	496,211
COMM & RECORDS	295,969	(52,697)	105,817	242,849
FIRE ACADEMY	234,400	(51,847)	104,110	182,137
EMS ADMIN	194,777	(29,748)	59,735	164,790
EMS OPS	2,338,803	(237,989)	477,882	2,098,910
FIRE OPS	3,333,771	(958,335)	1,924,328	2,367,778
HAZMAT OPS	116,397	(20,823)	41,815	95,405
FIRE MARSHAL	1,635,272	(73,530)	147,630	1,561,172

Direct Billed

Total	\$9,317,300	\$(1,563,511)	\$3,120,213	\$7,760,598
	=====	=====	=====	=====

CITY OF HOUSTON. FIRE DEPARTMENT
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES

The Division receives all calls for fire and EMS emergencies and dispatches the appropriate personnel and equipment necessary to the scene, and records pertinent information. Responsibilities and allocation bases are as follows:

- * Communications - Receives calls for fire and EMS emergencies and dispatches personnel and equipment to the scene; records pertinent information; maintains management information system. The number of classified operational employees is the basis for cost allocation.

- * Equipment Repair - Procures, maintains and repairs all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. The number of equipment assigned is the basis for cost allocation.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,204,480			\$8,204,480
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	270,586	10,642	281,228	
MAINTENANCE	266,317	29,652	295,969	
COMMUNICATIONS & RECORDS		275,697	275,697	
Total allocated additions:	536,903	315,991	852,894	852,894
Total to be allocated:	\$8,741,383	\$315,991		\$9,057,374
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Schedule of costs to be
allocated by function

	Total General & admin COMMUNICATIONS	EQUIP. REPAIR
Wages & benefits		

SALARIES & WAGES	\$6,198,276	\$1,041,303
FRINGE BENEFITS	1,524,928	258,429
Other expense and cost		

SUPPLIES	287,109	275,774
OTHER EXPENSES	194,167	166,854
CAPITAL OUTLAY		
Departmental		
Expenditures	8,204,480	1,742,360
Functional cost	8,204,480	1,742,360
Additions: 1st		
Others	536,903	90,199
Allocable costs	8,741,383	1,832,559
1st Allocation	8,741,383	1,832,559

Additions: 2nd		
Others	315,991	53,086
Allocable costs	315,991	53,086
2nd Allocation	315,991	53,086

Total allocated	\$9,057,374	\$1,885,645
=====	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Detail allocation of
COMMUNICATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	553	17.764	\$325,540		\$325,540	\$9,430	\$334,970
FIRE OPS	2,252	72.341	1,325,706		1,325,706	38,403	1,364,109
HAZMAT OPS	48	1.541	28,257		28,257	819	29,076
AIRPORT OPS	99	3.180	58,279		58,279	1,688	59,967
FIRE MARSHAL	161	5.174	94,777		94,777	2,746	97,523
Subtotal	3,113	100.000	1,832,559		1,832,559	53,086	1,885,645
	-----	-----	-----	-----	-----	-----	-----
Total	3,113	100.000	\$1,832,559		\$1,832,559	\$53,086	\$1,885,645
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Detail allocation of
EQUIP. REPAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	192	4.560	\$315,082		\$315,082		\$315,082
MAINTENANCE	152	3.610	249,440		249,440		249,440
COMM & RECORDS	168	3.990	275,697		275,697		275,697
FIRE ACADEMY	110	2.612	180,516		180,516	7,820	188,336
EMS OPS	113	2.684	185,439		185,439	8,034	193,473
FIRE OPS	3,265	77.553	5,358,031		5,358,031	232,121	5,590,152
FIRE MARSHAL	210	4.991	344,619		344,619	14,930	359,549
Subtotal	4,210	100.000	6,908,824		6,908,824	262,905	7,171,729
	-----	-----	-----	-----	-----	-----	-----
Total	4,210	100.000	\$6,908,824		\$6,908,824	\$262,905	\$7,171,729
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Radios/Comm. Equip. Assigned

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Departmental Cost
Allocation Summary

	Total COMMUNICATIONS		EQUIP. REPAIR
CHIEF ADMIN	\$315,082		\$315,082
MAINTENANCE	249,440		249,440
COMM & RECORDS	275,697		275,697
FIRE ACADEMY	188,336		188,336
EMS OPS	528,443	334,970	193,473
FIRE OPS	6,954,261	1,364,109	5,590,152
HAZMAT OPS	29,076	29,076	
AIRPORT OPS	59,967	59,967	
FIRE MARSHAL	457,072	97,523	359,549
Direct Billed			
Total	\$9,057,374	\$1,885,645	\$7,171,729
	=====	=====	=====

SCHEDULE 5.001

FY2003 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

FIRE TRAINING ACADEMY

NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$5,930,984			\$5,930,984
Deductions:				
CAPITAL OUTLAY	(5,320)			
Total deductions:	(5,320)			(5,320)
Allocated additions:				
CHIEF'S ADMINISTRATION	231,124	9,055	240,179	
MAINTENANCE	210,444	23,956	234,400	
COMMUNICATIONS & RECORDS	180,516	7,820	188,336	
Total allocated additions:	622,084	40,831	662,915	662,915
Total to be allocated:	\$6,547,748	\$40,831		\$6,588,579
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

	Total General & admin	TRAINING
Wages & benefits		

SALARIES & WAGES	\$4,569,302	\$4,569,302
FRINGE BENEFITS	939,344	939,344
Other expense and cost		

SUPPLIES	49,589	49,589
OTHER EXPENSES	367,429	367,429
CAPITAL OUTLAY	5,320	5,320
Departmental		
Expenditures	5,930,984	5,925,664
Cost adjustments		

Deductions	(5,320)	(5,320)
Functional cost	5,925,664	5,925,664
Additions: 1st		
Others	622,084	622,084
Allocable costs	6,547,748	6,547,748
1st Allocation	6,547,748	6,547,748

Additions: 2nd		
Others	40,831	40,831
Allocable costs	40,831	40,831
2nd Allocation	40,831	40,831

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

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Schedule 5.003
FISCAL 2001
(continued)

Total General & admin TRAINING

Total allocated	\$6,588,579	\$6,588,579
	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	553	17.764	\$1,163,156		\$1,163,156	\$7,253	\$1,170,409
FIRE OPS	2,252	72.341	4,736,758		4,736,758	29,538	4,766,296
HAZMAT OPS	48	1.541	100,961		100,961	630	101,591
AIRPORT OPS	99	3.180	208,232		208,232	1,299	209,531
FIRE MARSHAL	161	5.174	338,641		338,641	2,111	340,752
Subtotal	3,113	100.000	6,547,748		6,547,748	40,831	6,588,579
	-----	-----	-----	-----	-----	-----	-----
Total	3,113	100.000	\$6,547,748		\$6,547,748	\$40,831	\$6,588,579
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Departmental Cost
Allocation Summary

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Schedule 5.005
FISCAL 2001

Total TRAINING

EMS OPS	\$1,170,409	\$1,170,409
FIRE OPS	4,766,296	4,766,296
HAZMAT OPS	101,591	101,591
AIRPORT OPS	209,531	209,531
FIRE MARSHAL	340,752	340,752

Direct Billed

Total	\$6,588,579	\$6,588,579
	=====	=====

SCHEDULE 6.001

FY2003 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,364,568			\$4,364,568
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	148,377	5,832	154,209	
MAINTENANCE	175,494	19,283	194,777	
Total allocated additions:	323,871	25,115	348,986	348,986
Total to be allocated:	\$4,688,439	\$25,115		\$4,713,554
	=====	=====		=====

EMS ADMINISTRATION

Schedule of costs to be
allocated by function

Total General & admin

EMS
ADMIN

Wages & benefits

SALARIES & WAGES	\$2,971,398	\$2,971,398
FRINGE BENEFITS	788,595	788,595

Other expense and cost

SUPPLIES	21,052	21,052
OTHER EXPENSES	583,523	583,523
CAPITAL OUTLAY		

Departmental

Expenditures	4,364,568	4,364,568
Functional cost	4,364,568	4,364,568

Additions: 1st

Others	323,871	323,871
Allocable costs	4,688,439	4,688,439
1st Allocation	4,688,439	4,688,439

Additions: 2nd

Others	25,115	25,115
Allocable costs	25,115	25,115
2nd Allocation	25,115	25,115

Total allocated	\$4,713,554	\$4,713,554
	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Detail allocation of
EMS ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	100	100.000	\$4,688,439		\$4,688,439	\$25,115	\$4,713,554
Subtotal	100	100.000	4,688,439		4,688,439	25,115	4,713,554
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,688,439		\$4,688,439	\$25,115	\$4,713,554
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to EMS Ops

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City of Houston, Texas
FY 2003 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Departmental Cost
Allocation Summary

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Schedule 6.005
FISCAL 2001

	Total	EMS ADMIN
EMS OPS	\$4,713,554	\$4,713,554
Direct Billed		
Total	\$4,713,554	\$4,713,554
	=====	=====